



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-2706  
PHONE: (213) 974-8301 FAX: (213) 626-5427

J. TYLER McCAULEY  
AUDITOR-CONTROLLER

WENDY L. WATANABE  
CHIEF DEPUTY

October 11, 2007

TO: Supervisor Zev Yaroslavsky, Chairman  
Supervisor Gloria Molina  
Supervisor Yvonne B. Burke  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley *JTM*  
Auditor-Controller

SUBJECT: **STATUS REPORT – COUNTY PAYROLL/PERSONNEL RISK  
ASSESSMENT AND AUDIT PLAN (Board Agenda Item No. 49-A,  
September 11, 2007)**

On September 11, 2007, based on issues in our September 4, 2007, Payroll/Personnel audit of the Department of Children and Family Services, your Board directed the Auditor-Controller, in conjunction with the Chief Executive Officer, to report back on using our regular audit function to more directly address Countywide or multi-department payroll and personnel issues.

As part of our review, we are conducting a Countywide payroll/personnel risk assessment of a number of payroll/personnel related factors, such as overtime budget variances, decentralization of payroll/personnel units, prior payroll/personnel issues, time since the last payroll/personnel audit, etc. We are in the process of gathering the necessary information from departments and analyzing the responses. We expect to complete our assessment and issue our report to your Board by November 11, 2007.

Please call me if you have any questions, or your staff may contact Jim Schneiderman at (626) 293-1101.

JTM:MMO:JLS

c: William T Fujioka, Chief Executive Office  
Sachi A. Hamai, Executive Officer  
Public Information Office  
Audit Committee

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